

EXHIBIT B

EVIDENCE OF TRANSFER OF CLAIM

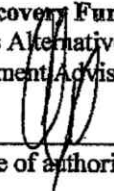
TO: Clerk, United States Bankruptcy Court, Southern District of New York
AND TO: Solus Recovery Fund Offshore Master LP

Solus Recovery Fund Offshore Master LP, having offices located at c/o Solus Alternative Asset Management LP, 410 Park Avenue, 11th Floor, New York, New York 10022 ("**Seller**"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a related Assignment of Claim agreement, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to **JPMorgan Chase Bank, N.A.**, with offices located at c/o J.P. Morgan Securities LLC, Mail Code: NY1-M138, 383 Madison Avenue, Floor 37, New York, New York 10179, ATTN: Jeffrey L. Panzo ("**Buyer**"), all right, title and interest in and to the claims of Seller against **LEHMAN BROTHERS HOLDINGS INC.**, et al. in the amount of \$3,380,876.48 docketed as Claim No. 28105 (the "**Claim**") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (JMP) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional assignment and sale and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

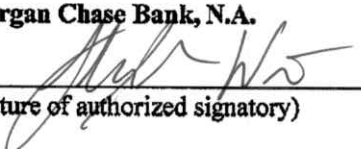
IN WITNESS WHEREOF, dated as set forth below.

Solus Recovery Fund Offshore Master LP
By: Solus Alternative Asset Management LP
Its Investment Advisor

By: 
(Signature of authorized signatory)

Name: Christopher Bondy
Title: Executive Vice President
Date: 8/22/2013

JPMorgan Chase Bank, N.A.

By: 
(Signature of authorized signatory)

Name: Alexander Wilk
Title: Authorized Signatory
Date: 8-22-13

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